



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Principal Office: 319 SECOND STREET
P.O. BOX 206
NEW GLARUS, WI 53574

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY**Utility Address:** 319 SECOND STREET

P.O. BOX 206

NEW GLARUS, WI 53574

When was utility organized? 12/31/1902**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KARI PETERSON**Title:** OFFICE MANAGER**Office Address:**

319 SECOND STREET

P.O. BOX 206

NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913**Fax Number:** (608) 527 - 6630**E-mail Address:** nglw2913@admin.vil.new-glarus.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR BEN KAHL**Title:** PRESIDENT**Office Address:**

10TH AVENUE

NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MATT LAVOLD**Title:** CPA**Office Address:** VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2679 EXT**Fax Number:** (608) 249 - 8532**E-mail Address:** mlavold@virchowkrause.com**Date of most recent audit report:** 3/1/2001**Period covered by most recent audit:** JANUARY 1, 2000 TO DECEMBER 31,2000

Names and titles of utility management including manager or superintendent:

Name: MR DAVID WIESE**Title:** SUPERINTENDENT**Office Address:**

319 SECOND STREET

P.O. BOX 206

NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913**Fax Number:** (608) 527 - 6630**E-mail Address:** nglwsupt@admin.vil.new-glarus.wi.us

Name of utility commission/committee: Light & Water Commission

Names of members of utility commission/committee:

MR MARK EISENMANN

MR BEN KAHL, PRESIDENT

MR STEVE PRESTON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,460,052	1,377,857	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,096,853	1,070,443	2
Depreciation Expense (403)	95,886	83,854	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	91,962	83,941	5
Total Operating Expenses	1,284,701	1,238,238	
Net Operating Income	175,351	139,619	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	175,351	139,619	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	54	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	55,757	53,472	10
Miscellaneous Nonoperating Income (421)	0	1,000	11
Total Other Income	55,757	54,526	
Total Income	231,108	194,145	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	206	166	13
Total Miscellaneous Income Deductions	206	166	
Income Before Interest Charges	230,902	193,979	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	77,506	76,235	14
Amortization of Debt Discount and Expense (428)	5,119	3,538	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,205	1,618	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	2,600		19
Total Interest Charges	81,230	81,391	
Net Income	149,672	112,588	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,237,334	1,128,446	20
Balance Transferred from Income (433)	149,672	112,588	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	3,006	3,700	25
Total Unappropriated Earned Surplus End of Year (216)	1,384,000	1,237,334	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	55,757	5
Total (Acct. 419):	55,757	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE EXPENSES	206	8
Total (Acct. 426):	206	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
COMMUNITY SERVICE	3,006	12
Total (Acct. 439)--Debit:	3,006	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	256,321	1,203,731	0	0	1,460,052	1
Less: interdepartmental sales	0	10,807	0	0	10,807	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		176			176	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	256,321	1,192,748	0	0	1,449,069	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	51,571		51,571	1
Electric operating expenses	95,158		95,158	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,397		8,397	8
Electric utility plant accounts	19,735		19,735	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	174,861	0	174,861	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,851,777	3,512,219	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,244,148	1,133,100	2
Net Utility Plant	2,607,629	2,379,119	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	30,162	39,942	5
Other Investments (124)	0	0	6
Special Funds (125)	895,107	951,762	7
Total Other Property and Investments	925,269	991,704	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,127	7,141	8
Temporary Cash Investments (132)	7,357		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	162,755	115,681	11
Other Accounts Receivable (143)	4,036	8,168	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,550	19,712	14
Materials and Supplies (150)	77,506	80,465	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	411,331	231,167	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,836	26,955	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	21,836	26,955	
Total Assets and Other Debits	3,966,065	3,628,945	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	113,771	53,309	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,384,000	1,237,334	23
Total Proprietary Capital	1,497,771	1,290,643	
LONG-TERM DEBT			
Bonds (221)	1,705,000	1,735,000	24
Advances from Municipality (223)	0	20,740	25
Other Long-Term Debt (224)	43,783	39,089	26
Total Long-Term Debt	1,748,783	1,794,829	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	140,009	11,441	28
Payables to Municipality (233)	49	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	80,880	71,214	31
Interest Accrued (237)	23,703	24,394	32
Other Current and Accrued Liabilities (238)	8,668		33
Total Current and Accrued Liabilities	253,309	107,049	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	1,340	1,474	35
Other Deferred Credits (253)	9,982	7,269	36
Total Deferred Credits	11,322	8,743	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	454,880	427,681	41
Total Liabilities and Other Credits	3,966,065	3,628,945	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,858,873	0	0	1,959,814	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	12,467				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	16,647			3,976	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,887,987	0	0	1,963,790	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	359,567	0	0	884,581	10
Total Accumulated Provision	359,567	0	0	884,581	
Net Utility Plant	1,528,420	0	0	1,079,209	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	326,662	806,438			1,133,100	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,254	62,632			95,886	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,959				1,959	6
Accruals charged other						7
accounts (specify):						8
CLEARING TRANSPORTATION	1,296	29,460			30,756	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	36,509	92,092	0	0	128,601	13
Debits during year						14
Book cost of plant retired	1,623	1,580			3,203	15
Cost of removal	1,981	12,369			14,350	16
Other debits (specify):						17
					0	18
Total debits	3,604	13,949	0	0	17,553	19
Balance End of Year	359,567	884,581	0	0	1,244,148	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			64,280		64,280	65,225	2
Total Electric Utility					64,280	65,225	

Account	Total End of Year	Amount Prior Year	
Electric utility total	64,280	65,225	1
Water utility	13,226	15,240	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	77,506	80,465	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 Bonds	1,227	428	18,534	1
1999 REVENUE BAN	3,892	428	3,302	2
Total			21,836	
Unamortized premium on debt (251)				
NONE	0	NONE	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	53,309	1
Changes during year (explain):		
TIF CONTRIBUTION	60,462	2
Balance end of year	113,771	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 BONDS	03/01/1994	03/01/2013	4.00%	705,000	1
1999 REVENUE BAN	02/01/1999	09/01/2002	3.90%	1,000,000	2
Total Bonds (Account 221):				1,705,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	12/08/1993	03/15/2003	5.00%	29,955	1
LOAN FROM VILLAGE	07/31/1997	07/31/2002	6.00%	13,828	2
Total for Account 224				43,783	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	71,214	1
Accruals:		
Charged water department expense	42,612	2
Charged electric department expense	49,349	3
Charged sewer department expense	874	4
Other (explain):		
NONE		5
Total Accruals and other credits	92,835	
Taxes paid during year:		
County, state and local taxes	71,214	6
Social Security taxes	9,565	7
PSC Remainder Assessment	1,765	8
Other (explain):		
GROSS RECEIPT TAX	625	9
Total payments and other debits	83,169	
Balance end of year	80,880	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 Bonds	22,347	76,072	76,394	22,025	1
Subtotal	22,347	76,072	76,394	22,025	
Advances from Municipality (223)					
Loan from Village	650	1,205	1,244	611	2
Subtotal	650	1,205	1,244	611	
Other Long-Term Debt (224)					
State Trust Fund Loan	1,397	1,434	1,764	1,067	3
Subtotal	1,397	1,434	1,764	1,067	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	24,394	78,711	79,402	23,703	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	353,043	74,638	0	0	0	427,681	1
Add credits during year:							
For Services	3,600	569				4,169	2
For Mains	23,030					23,030	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	379,673	75,207	0	0	0	454,880	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INTEREST RECEIVABLE	30,162	1
Total (Acct. 123):	30,162	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CD'S FOR WATER PROJECTS	695,131	3
SINKING FUND - VEHICLE	10,659	4
SINKING FUND - GO DEBT	44,374	5
TAX & INS	29,422	6
VEHICLE REPLACEMENT	115,521	7
Total (Acct. 125):	895,107	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	56,964	9
Electric	105,791	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	162,755	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
POLE RENTAL & TRENCHING	3,502	15
BULK WATER	120	16
CUSTOMER REPAIRS	414	17
Total (Acct. 143):	4,036	
Receivables from Municipality (145):		
2000 TAX ROLL	1,537	18
ADDITIONAL FIRE PROTECTION	2,425	19
SOFTWARE	20,948	20
MISC BILLS	640	21
Total (Acct. 145):	25,550	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER PAYABLE	49	25
Total (Acct. 233):	49	
Other Deferred Credits (253):		
SICK LEAVE ACCRUAL	7,048	26
PUBLIC BENEFITS	2,934	27
Total (Acct. 253):	9,982	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,796,926	1,860,646	0	0	3,657,572	1
Materials and Supplies	14,233	64,752	0	0	78,985	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	343,114	845,509	0	0	1,188,623	4
Customer Advances for Construction		1,340			1,340	5
Contributions in Aid of Construction	366,358	74,922	0	0	441,280	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,101,687	1,003,627	0	0	2,105,314	
Net Operating Income	63,954	111,397	0	0	175,351	8
Net Operating Income as a percent of						
Average Net Rate Base	5.81%	11.10%	N/A	N/A	8.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	83,540	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,310,667	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,394,207	
Net Income		
Net Income	149,672	5
Percent Return on Proprietary Capital	10.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

28% Water Rate increase effective October 20th, 2000

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 20, 2001

Ms. Kari Peterson, Office Manager
New Glarus Light and Water Works
319 Second Street
P.O. Box 206
New Glarus, WI 53574-0206

2000 Analytical Review DWCCA-4100-PJL

Dear Ms. Peterson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25% when compared to the previous year and follow this procedure in the future.
2. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by \$5,000 and 25% when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\4100.doc

-----Original Message-----

From: Kari Peterson [mailto:nglw2913@admin.vil.new-glarus.wi.us]

Sent: Wednesday, December 26, 2001 9:40 AM

To: peter.leege@psc.state.wi.us

Subject: DWCCA-4100-PJL

This is in response to your letter dated 12/20/01. I will try to address your concerns, however this was my first try at a PSC report. If you have additional questions feel free to call or reply by e-mail.

Regarding page E-3:

Acct 902: Decreased by > \$5,000 because the Office Manager quit. There was about 3-4 months that the Utility was without an Office Manager until I came on in July of 2000.

Regarding page W-5:

Acct 605: The Auditor's made a JE to record additional A/P. I believe this was to record painting of the water tower.

Acct 920: This increase is due to the wage increases and a portion of the Line foreman's wages going into this acct.

Acct 923: You see a decrease in this account because in 1999, the utility borrowed money in the form of Revenue BANS for some upcoming construction projects.

Acct 926: There was a decrease in this account because there was no retirement paid on the vacated Office Manager position for approx. 3-4 months. Also, extra outside help was needed to train the new Office Manager. (me)

Acct 928: In 2000, the utility filed for a rate increase.

I hope this answers your questions. Please feel free to contact me with any further questions.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	253,696	1
Total Sales of Water	253,696	
Other Operating Revenues		
Forfeited Discounts (470)	1,048	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,577	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,625	
Total Operating Revenues	256,321	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,086	8
Pumping Expenses (620-625)	15,117	9
Water Treatment Expenses (630-635)	10,123	10
Transmission and Distribution Expenses (640-655)	21,060	11
Customer Accounts Expenses (901-904)	7,609	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	61,506	14
Total Operation and Maintenance Expenses	116,501	
Other Operating Expenses		
Depreciation Expense (403)	33,254	15
Amortization Expense (404-407)	0	16
Taxes (408)	42,612	17
Total Other Operating Expenses	75,866	
Total Operating Expenses	192,367	
NET OPERATING INCOME	63,954	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	326	660	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	326	660	
Metered Sales to General Customers (461)				
Residential	683	35,398	115,973	4
Commercial	118	23,715	47,595	5
Industrial	5	6,640	15,765	6
Total Metered Sales to General Customers (461)	806	65,753	179,333	
Private Fire Protection Service (462)	4		1,737	7
Public Fire Protection Service (463)	1		65,275	8
Other Sales to Public Authorities (464)	16	2,886	6,691	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	831	68,965	253,696	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	65,275	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	65,275	
Forfeited Discounts (470):		
Customer late payment charges	1,048	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,048	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,577	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,577	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	1,086	4
Total Source of Supply Expenses	1,086	
PUMPING EXPENSES		
Operation Labor (620)	3,244	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,458	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,415	9
Total Pumping Expenses	15,117	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,144	10
Chemicals (631)	5,501	11
Operation Supplies and Expenses (632)	180	12
Maintenance of Water Treatment Plant (635)	298	13
Total Water Treatment Expenses	10,123	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,096	14
Operation Supplies and Expenses (641)	731	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,801	16
Maintenance of Mains (651)	5,146	17
Maintenance of Services (652)	8,067	18
Maintenance of Meters (653)	989	19
Maintenance of Hydrants (654)	985	20
Maintenance of Other Plant (655)	245	21
Total Transmission and Distribution Expenses	21,060	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,419	22
Accounting and Collecting Labor (902)	3,512	23
Supplies and Expenses (903)	1,678	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	7,609	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,411	27
Office Supplies and Expenses (921)	3,096	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,062	30
Property Insurance (924)	1,093	31
Injuries and Damages (925)	1,347	32
Employee Pensions and Benefits (926)	10,631	33
Regulatory Commission Expenses (928)	8,992	34
Miscellaneous General Expenses (930)	5,246	35
Transportation Expenses (933)	(2,701)	36
Maintenance of General Plant (935)	2,329	37
Total Administrative and General Expenses	61,506	
Total Operation and Maintenance Expenses	116,501	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,846	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		873	2
Net property tax equivalent		38,973	
Social Security		3,348	3
PSC Remainder Assessment		291	4
Other (specify): NONE			5
Total tax expense		42,612	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250316				3
County tax rate	mills		6.273410				4
Local tax rate	mills		14.268159				5
School tax rate	mills		14.316426				6
Voc. school tax rate	mills		1.835820				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.944131				10
Less: state credit	mills		2.339876				11
Net tax rate	mills		34.604255				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.268159				14
Combined School Tax Rate	mills		16.152246				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		30.420405				17
Total Tax Rate	mills		36.944131				18
Ratio of Local and School Tax to Total	dec.		0.823416				19
Total tax net of state credit	mills		34.604255				20
Net Local and School Tax Rate	mills		28.493713				21
Utility Plant, Jan. 1	\$	1,734,978	1,734,978				22
Materials & Supplies	\$	15,240	15,240				23
Subtotal	\$	1,750,218	1,750,218				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,750,218	1,750,218				26
Assessment Ratio	dec.		0.798991				27
Assessed Value	\$	1,398,408	1,398,408				28
Net Local & School Rate	mills		28.493713				29
Tax Equiv. Computed for Current Year	\$	39,846	39,846				30
Tax Equivalent per 1994 PSC Report	\$	18,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,846					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	110		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	44,337		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	44,447	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,145		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,450		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,392		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	160,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,425		23
Total Water Treatment Plant	10,425	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	600		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			110	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			44,337	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	44,447	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,145	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,450	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,392	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	160,987	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,425	23
Total Water Treatment Plant	0	0	10,425	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			600	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	21,656		26
Transmission and Distribution Mains (343)	922,844	70,285	27
Fire Mains (344)	0		28
Services (345)	257,473	31,677	29
Meters (346)	76,717	3,176	30
Hydrants (348)	123,618	6,518	31
Other Transmission and Distribution Plant (349)	523		32
Total Transmission and Distribution Plant	1,403,431	111,656	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	63,372		34
Office Furniture and Equipment (391)	1,025		35
Computer Equipment (391.1)	4,143	13,861	36
Transportation Equipment (392)	12,290		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,583		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,575		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,701		44
Other Tangible Property (399)	0		45
Total General Plant	115,689	13,861	
Total utility plant in service directly assignable	1,734,979	125,517	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,734,979	125,517	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			21,656 26
Transmission and Distribution Mains (343)			993,129 27
Fire Mains (344)			0 28
Services (345)	814		288,336 29
Meters (346)	575		79,318 30
Hydrants (348)	234		129,902 31
Other Transmission and Distribution Plant (349)			523 32
Total Transmission and Distribution Plant	1,623	0	1,513,464
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			63,372 34
Office Furniture and Equipment (391)			1,025 35
Computer Equipment (391.1)			18,004 36
Transportation Equipment (392)			12,290 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,583 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,575 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,701 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	129,550
Total utility plant in service directly assignable	1,623	0	1,858,873
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,623	0	1,858,873

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,202	6,202	1
February			5,598	5,598	2
March			5,143	5,143	3
April			5,561	5,561	4
May			6,062	6,062	5
June			7,005	7,005	6
July			6,302	6,302	7
August			7,933	7,933	8
September			6,598	6,598	9
October			6,200	6,200	10
November			5,797	5,797	11
December			6,128	6,128	12
Total for year	0	0	74,529	74,529	
Less: Measured or estimated water used in main flushing and water treatment during year				409	13
Less: Other utility use				310	14
Other utility use explanation:					15
Fire Department hose testing & training, filling pool & construction					
Water pumped into distribution system				73,810	16
Less: Water sold				68,965	17
Losses and unaccounted for				4,845	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				372	21
Date of maximum: 7/28/2000					22
Cause of maximum:					23
Normal Usage					
Minimum gallons pumped by all methods in any one day during reporting year				148	24
Date of minimum: 3/4/2000					25
Total KWH used for pumping for the year				155,679	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 313 SECOND STREET	1	465	6	432,000	Yes	1
WELL #2 12TH AVENUE	2	470	12	500,000	Yes	2
WELL #3 RAILROAD STREET	3	390	10	360,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	313 SECOND STREET	12TH AVENUE	1ST AVENUE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS	FAIRBANKS	5
Year Installed	1995	1990	1986	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	350	250	8
Pump Motor or Standby Engine Mfr	MITACHI	U S MOTORS	NEWMAN	10
Year Installed	1995	1990	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1963		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	32		7
Total capacity in gallons	300,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	6,894	0	0	0	6,894	1
M	D	2.000	2,020	0	0	0	2,020	2
M	D	3.000	46	0	0	0	46	3
A	D	4.000	260	0	0	0	260	4
M	D	4.000	17	0	0	0	17	5
A	D	6.000	18,034	0	0	0	18,034	6
M	D	6.000	13,346	16	0	0	13,362	7
P	D	6.000	2,160	0	0	0	2,160	8
A	D	8.000	2,628	0	0	0	2,628	9
M	D	8.000	13,652	205	0	0	13,857	10
P	D	8.000	200	0	0	0	200	11
M	D	10.000	1,230	1,370	0	0	2,600	12
M	D	12.000	2,146	0	0	0	2,146	13
Total Within Municipality			62,633	1,591	0	0	64,224	
Total Utility			62,633	1,591	0	0	64,224	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	107	0	3	0	104		1
M	0.750	348	0	0	0	348		2
L	0.750	2	0	0	0	2		3
L	1.000	1	0	0	0	1		4
M	1.000	301	9	1	0	309	21	5
M	1.250	12	0	0	0	12		6
M	1.500	10	0	0	0	10		7
M	2.000	18	0	0	0	18		8
M	3.000	1	0	0	0	1		9
M	4.000	3	0	0	0	3		10
M	6.000	2	3	0	0	5		11
Total Utility		805	12	4	0	813	21	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	781	36	25	(2)	790	42	1
0.750	15	0	2	2	15	2	2
1.000	38	0	2	1	37	5	3
1.500	10	0	0	(1)	9	0	4
2.000	12	0	0	0	12	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	861	36	29	0	868	49	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	688	67	0	6	1	28	790	1
0.750	0	11	0	2	0	2	15	2
1.000	1	28	1	2	0	5	37	3
1.500	0	7	1	1	0	0	9	4
2.000	0	5	2	1	1	3	12	5
3.000	0	1	0	2	1	0	4	6
4.000	0	0	1	0	0	0	1	7
Total:	689	119	5	14	3	38	868	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	123	5	1		127	2
Total Fire Hydrants	123	5	1	0	127	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	127
Number of distribution system valves end of year:	149
Number of distribution valves operated during year:	57

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Acct 605: The Auditor's made a JE to record additional A/P. I believe this was to record painting of the water tower.

Acct 920: This increase is due to the wage increases and a portion of the Line foreman's wages going into this acct.

Acct 923: You see a decrease in this account because in 1999, the utility borrowed money in the form of Revenue BANS for some upcoming construction projects.

Acct 926: There was a decrease in this account because there was no retirement paid on the vacated Office Manager position for approx. 3-4 months. Also, extra outside help was needed to train the new Office Manager. (me)

Acct 928: In 2000, the utility filed for a rate increase.
PJJ

Water Mains (Page W-15)

Financed by TIF from Village of New Glarus

Water Services (Page W-16)

Financed from Capital Account.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints half of the distribution valves were not operated in 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,194,066	1
Total Sales of Electricity	1,194,066	
Other Operating Revenues		
Forfeited Discounts (450)	5,734	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,502	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	429	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	9,665	
Total Operating Revenues	1,203,731	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	799,424	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	49,458	11
Customer Accounts Expenses (901-904)	14,965	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	116,505	14
Total Operation and Maintenance Expenses	980,352	
Other Expenses		
Depreciation Expense (403)	62,632	15
Amortization Expense (404-407)	0	16
Taxes (408)	49,350	17
Total Other Expenses	111,982	
Total Operating Expenses	1,092,334	
NET OPERATING INCOME	111,397	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,734	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,734	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
TELEPHONE & CABLE TV	3,502	5
Total Rent from Electric Property (454)	3,502	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHECKS, & RECONNECTS	429	7
Total Other Electric Revenues (456)	429	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	799,424	15
Other Expenses (546)		16
Total Other Power Supply Expenses	799,424	
Total Power Production Expenses	799,424	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	12,692	20
Line and Station Labor (561)	170	21
Line and Station Supplies and Expenses (562)	1,740	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,885	24
Customer Installations Expenses (567)	(151)	25
Miscellaneous Distribution Expenses (569)	1,049	26
Maintenance of Structures and Equipment (571)	123	27
Maintenance of Lines (572)	29,046	28
Maintenance of Line Transformers (573)	800	29
Maintenance of Street Lighting and Signal Systems (574)	1,558	30
Maintenance of Meters (575)	546	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>49,458</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,998	33
Accounting and Collecting Labor (902)	7,104	34
Supplies and Expenses (903)	2,687	35
Uncollectible Accounts (904)	176	36
Total Customer Accounts Expenses	<u>14,965</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,769	38
Office Supplies and Expenses (921)	6,265	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	24,900	41
Property Insurance (924)	2,031	42
Injuries and Damages (925)	5,489	43
Employee Pensions and Benefits (926)	26,794	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	8,687	46
Transportation Expenses (933)	21,808	47
Maintenance of General Plant (935)	4,762	48
Total Administrative and General Expenses	116,505	
Total Operation and Maintenance Expenses	980,352	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,034	1
Social Security		6,217	2
Wisconsin Gross Receipts Tax		625	3
PSC Remainder Assessment		1,474	4
Other (specify): NONE			5
Total tax expense		49,350	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250316				3
County tax rate	mills		6.273410				4
Local tax rate	mills		14.268159				5
School tax rate	mills		14.316426				6
Voc. school tax rate	mills		1.835820				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.944131				10
Less: state credit	mills		2.339876				11
Net tax rate	mills		34.604255				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.268159				14
Combined School Tax Rate	mills		16.152246				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		30.420405				17
Total Tax Rate	mills		36.944131				18
Ratio of Local and School Tax to Total	dec.		0.823416				19
Total tax net of state credit	mills		34.604255				20
Net Local and School Tax Rate	mills		28.493713				21
Utility Plant, Jan. 1	\$	1,761,479	1,761,479				22
Materials & Supplies	\$	65,225	65,225				23
Subtotal	\$	1,826,704	1,826,704				24
Less: Plant Outside Limits	\$	24,288	24,288				25
Taxable Assets	\$	1,802,416	1,802,416				26
Assessment Ratio	dec.		0.798991				27
Assessed Value	\$	1,440,114	1,440,114				28
Net Local & School Rate	mills		28.493713				29
Tax Equiv. Computed for Current Year	\$	41,034	41,034				30
Tax Equivalent per 1994 PSC Report	\$	28,454					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	41,034					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	243,051		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	232,339	10,450	38
Overhead Conductors and Devices (365)	216,109	11,735	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	210,306	39,738	41
Line Transformers (368)	202,372	8,153	42
Services (369)	139,215	17,462	43
Meters (370)	72,167	2,117	44
Installations on Customers' Premises (371)	1,240		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	69,710	3,743	47
Total Distribution Plant	1,386,509	93,398	
GENERAL PLANT			
Land and Land Rights (389)	2,050		48
Structures and Improvements (390)	141,184		49
Office Furniture and Equipment (391)	4,354		50
Computer Equipment (391.1)	12,297	27,813	51
Transportation Equipment (392)	154,720	68,934	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	23,264	9,086	54
Laboratory Equipment (395)	2,354		55
Power Operated Equipment (396)	26,431		56
Communication Equipment (397)	3,770	684	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			243,051 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	215		242,574 38
Overhead Conductors and Devices (365)	581		227,263 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			250,044 41
Line Transformers (368)	310		210,215 42
Services (369)	211		156,466 43
Meters (370)	168		74,116 44
Installations on Customers' Premises (371)			1,240 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	95		73,358 47
Total Distribution Plant	1,580	0	1,478,327
GENERAL PLANT			
Land and Land Rights (389)			2,050 48
Structures and Improvements (390)			141,184 49
Office Furniture and Equipment (391)			4,354 50
Computer Equipment (391.1)			40,110 51
Transportation Equipment (392)			223,654 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			32,350 54
Laboratory Equipment (395)			2,354 55
Power Operated Equipment (396)			26,431 56
Communication Equipment (397)			4,454 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	4,546		58
Other Tangible Property (399)	0		59
Total General Plant	374,970	106,517	
Total utility plant in service directly assignable	1,761,479	199,915	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,761,479	 199,915	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			4,546 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	481,487
Total utility plant in service directly assignable	1,580	0	1,959,814
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,580	0	1,959,814

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		21.65
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		2.40
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

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RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	1	2
Nonfarm Customers	2	3
Total	3	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	22	8
Total	30	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	30	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,592	Tuesday	12/21/1999	19:00	1,882
February	02	3,312	Tuesday	01/25/2000	19:00	1,831
March	03	2,967	Monday	02/21/2000	19:00	1,517
April	04	2,862	Friday	04/07/2000	12:00	1,613
May	05	3,132	Monday	05/08/2000	15:00	1,598
June	06	3,836	Friday	06/09/2000	18:00	1,771
July	07	4,239	Thursday	07/13/2000	18:00	1,932
August	08	4,697	Tuesday	08/15/2000	16:00	1,997
September	09	4,990	Friday	09/01/2000	16:00	1,965
October	10	2,926	Thursday	10/05/2000	19:00	1,625
November	11	3,258	Monday	11/20/2000	19:00	1,733
December	12	3,772	Wednesday	12/13/2000	19:00	1,879
Total		43,583				21,343

System Name New Glarus Municipal Light & Water

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	ALLIANT UTILITIES

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	21,343	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	21,343	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	19,810	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	22	22
Total Used by Company	22	23
Total Sold and Used	19,832	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,511	27
Total Energy Losses	1,511	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.0796%	29
Total Disposition of Energy	21,343	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	926	7,629	1
RURAL RESIDENTIAL SALES	RG-1	22	177	2
Total Sales for Residential Sales		948	7,806	
Commercial & Industrial				
GENERAL SERVICE	CG-1	184	4,577	3
SMALL POWER	CP-1	11	4,096	4
LARGE-POWER TIME OF DAY	CP-2	1	3,038	5
INTERDEPARTMENTAL	MS-2	1	156	6
Total Sales for Commercial & Industrial		197	11,867	
Public Street & Highway Lighting				
STREET & HIGHWAY LIGHTING	MS-1	1	137	7
Total Sales for Public Street & Highway Lighting		1	137	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,146	19,810	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		474,293	17,576	491,869	1
		11,108	458	11,566	2
0	0	485,401	18,034	503,435	
		300,913	12,097	313,010	3
12,453		199,803	9,786	209,589	4
6,651		126,041	8,867	134,908	5
		10,423	384	10,807	6
19,104	0	637,180	31,134	668,314	
		22,000	317	22,317	7
0	0	22,000	317	22,317	
				0	8
0	0	0	0	0	
19,104	0	1,144,581	49,485	1,194,066	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	ALLIANT		1
Point of Delivery	New Glarus		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered	12470		4
Point of Metering	New Glarus Substation		5
Total of 12 Monthly Maximum Demands -- kW	43,583		6
Average load factor	67.0803%		7
Total Cost of Purchased Power	799,424		8
Average cost per kWh	0.0375		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	948	933	12
February	827	1,004	13
March	742	774	14
April	812	801	15
May	773	826	16
June	841	930	17
July	927	1,005	18
August	973	1,023	19
September	972	993	20
October	811	814	21
November	804	929	22
December	889	991	23
Total kWh (000)	10,319	11,023	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator				
		During Yr. (000's) (j)	kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,241	278	14,552	1
Acquired during year	18	9	400	2
Total	1,259	287	14,952	3
Retired during year	13	1	25	4
Sales, transfers or adjustments increase (decrease)	(1)		(1)	5
Number end of year	1,245	286	14,926	6
Number end of year accounted for as follows:				7
In customers' use	1,143			8
In utility's use	6	232	12,309	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	96	54	2,617	12
Total end of year	1,245	286	14,926	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	87	37,206	1
Sodium Vapor	175	28	33,115	2
Sodium Vapor	250	16	10,006	3
Total		131	80,327	
Ornamental				
Sodium Vapor	250	9	5,454	4
Sodium Vapor	400	22	45,100	5
Total		31	50,554	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Per review response:

Acct 902: Decreased by > \$5,000 because the Office Manager quit. There was about 3-4 months that the Utility was without an Office Manager until I came on in July of 2000.

PJL

Electric Utility Plant in Service (Page E-06)

Purchased small bucket truck (new).

Substation Equipment (Page E-21)

Substation is owned by ALLIANT Energy.
